

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2542. PUBLIC WAREHOUSES.

Licensed public warehouses shall report on or before January 15 and July 15 of each year, all distilled spirits held in storage by them, in bottled form, at the close of business on December 31 and June 30. Such reports shall be filed with the board at Sacramento on forms prescribed by the board, and shall show the name of each person for whom distilled spirits are stored, the size of containers, number of cases, and the units per case stored for each such person.

History: Effective April 17, 1955.